

Company Number:_____

Gas Transmission Industry Operator Statement

Company Name:_____



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature

Date

Printed name and title

Telephone number

GENERAL INSTRUCTIONS

1. This statement and all additional documentation you wish to have considered are for the calendar year ending December 31, 2003. This statement must be submitted to the Idaho State Tax Commission by April 30, 2004.

**Centrally Assessed Property Section
Property Appraisal Bureau
Idaho State Tax Commission
P O Box 36
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If the information cannot be provided, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or reference the entity and attach supplemental pages.
4. Where the space provided is insufficient, insert and number additional pages. Photocopies or computer-generated pages may be used. For example, if you need to add pages to report your pipeline miles on page 15, number the pages 15A, 15B, 15C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If information matching what is being requested has already been created, you may substitute copies of that information.
7. If an option for removing intangible personal property is not selected (page 4), option A will become the default method. For example: investments in custom software are exempted as intangible personal property. Custom software is defined as:
... software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Additional reports to be included are the annual report to partners and stockholders, operating and financial year-end company report, and Federal Energy Regulatory Commission form No. 2.
9. If you elect the qualified property exemption in lieu of investment tax credit, you must complete page 5.
10. Please provide the five-year projections on page 8.

COMPANY INFORMATION

Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-mail Address		
Telephone Number		Fax Number

Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-mail Address	
Telephone Number	Fax Number

Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-mail Address	
Telephone Number	Fax Number

IMPORTANT CHANGES DURING THE YEAR

EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how the value was determined. In all instances values shown must be **depreciated** or **amortized** values. Attach a separate page for calculations if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) Property Tax Rule 125: The completed declaration must be filed by March 15, 2003		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		
D. Others (Include itemized list, values, and provide legal and factual basis for exemption.)		

Check the preferred option to remove intangible personal property from the appraised value.

- ☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.
- ☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.
- ☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

QUALIFIED PROPERTY EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT

A property tax exemption in lieu of investment tax credit for qualified property may be elected under Idaho code § 63-3029B. For the qualifications for this property tax exemption, see Idaho code § 63-3029B and Property Tax Administrative Rule 988 (IDAPA Section 35.01.03.988), Administrative and Enforcement Rule 450 (IDAPA 35.02.01.450), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Income Tax Form 49E, which you have attached to claim this exemption. The maximum value exempted for all qualified property purchased used in any one year is \$150,000. In the column labeled "New or Used," for all property purchased used indicate the value for which you request the exemption. The maximum value exempted for qualified property purchased is unlimited.

Reference Number	Asset Description	Asset Location (County)	Year Manufactured	Date Placed in Service	New or Used	Original Cost

Total value of property elected for qualified investment property tax exemption \$ _____

I affirm that, to the best of my knowledge and belief, the above named property has been elected on the Form 49E and is a qualified investment under Idaho Code § 63-3029B.

Signature _____ Title _____

Date _____

	COST INDICATOR DATA							
	Item	Account or Page Number	System			Idaho		
			Beginning Balance	Year-end Balance	Accumulated Depreciation & Amortization	Beginning Balance	Year-end Balance	Accumulated Depreciation & Amortization
	PLANT IN SERVICE							
1	Intangibles							
2	Production and Gathering	325.1-338						
3	Extraction	340-347						
4	Storage	350.1-363.5						
5	Transmission	365.1-371						
6	Distribution	374-387						
7	General (less transportation)	389-399						
8	Transportation	392						
9	Unclassified Plant							
10	TOTAL PLANT IN SERVICE (Add Lines 1 thru 9)							
	OTHER PLANT							
11	Leased to Others	104						
12	Plant Held for Future Use	105						
13	Construction Work in Progress	107						
14	Completed Construction Not Classified	106						
15	Plant Material & Operating Supplies	154						
16	Contributions in Aid of Construction							
17	TOTAL UTILITY PLANT (Line 10 plus Lines 11 thru 16)							

INCOME INDICATOR DATA						
		System		Idaho		
	Item	Account No.	Current Year	Prior Year	Current Year	Prior Year
1	Gross Operating Revenue	400				
	OPERATING EXPENSES					
2	Operation	401				
3	Maintenance	402				
4	Depreciation	403				
5	Amortization & Depletion	404-405				
6	Amortization Acquisition Adjustment	406				
7	Amortization Property Losses	407				
	TAXES-OPERATING PROPERTY					
8	Taxes (Other than Income)	408.1				
9	Property Tax					
10	All Other					
11	Taxes paid on CIAC					
12	Federal Income Taxes	409.1				
13	State/Other Income Taxes	409.1				
14	Provision for Deferred Income Taxes	410.1				
15	(Less) Provision for Deferred Income Tax Credit	411.1				
16	Investment Tax Credit Adjustment Net	411.4				
17	Gain on Disposal of Utility Plant	411.6				
18	Loss on Disposal of Utility Plant	411.7				
19	Total Operating Expenses (Lines 2 through 18)					
20	Net Utility Operating Income (Line 1 less Line 19)					
21	List other Operating Income, Expenses, Deductions & attach detail.					
22						
23						
24						
25						
26	Latest Actual Rate of Return					
27	Allowed Rate of Return					

Five-Year Projections

	20__	20__	20__	20__	20__
Operating Income					
Operating Cash Flows					
Capital Expenses					

If you have projections beyond the next five years, please provide this data as well on additional sheets.

Remarks:

COMMON STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other

PREFERRED STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other

LONG-TERM DEBT	
(Include long-term debt that matures within one year.)	
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Debt Outstanding - All Companies

Company _____

Average Rating _____ S & P's _____ Moody's _____

[illegible]

ADDITIONAL BALANCE SHEET INFORMATION			
Title of Account	Reference or Page Number	Balance at Beginning of Year	Balance at End of Year
OTHER PROPERTY AND INVESTMENTS			
Non-utility Property	121		
Accumulated Provision for Depreciation & Amortization	122		
Investment in Associated Companies	123		
Investment in Subsidiary Companies	123.1		
Other Investments	124		
Special Funds	125-128		
CURRENT AND ACCRUED ASSETS			
Acquisition Adjustment	114		
Cash	131		
Special Deposits	132-134		
Working Funds	135		
Temporary Cash Investments	136		
Notes Receivable	141		
Customer Accounts Receivable	142		
Other Accounts Receivable	143		
Accumulated Provision for Uncollectible Accounts	144		
Notes Receivable from Associated Companies	145		
Accounts Receivable from Associated Companies	146		
Fuel Stock	151		
Fuel Stock Expense Undistributed	152		
Extracted Products (Gas)	153		
Stores Expense Undistributed	163		
Gas Stored: Noncurrent	117.3		
Current	164.1		
Liquefied Natural Gas Held for Processing	164.2		
Prepayments	165		
Advances for Gas Exploration Development & Production	166		
Other Advances for Gas	167		
Interest and Dividends Receivable	171		
Rents Receivable	172		
Accrued Utility Revenues	173		
Miscellaneous Current and Accrued Assets	174		
Residual & Extract Production	153		
Other Material & Supplies	156		
Merchandise	155		

ADDITIONAL BALANCE SHEET INFORMATION (Continued)

	Title of Account	Reference or Page Number	Balance at Beginning of Year	Balance at End of Year
36	Gas Stored - Non-recoverable Gas			
37	Noncurrent			
38	Current			
39	Liquefied - Heel Gas			
40	Line Pack Gas			
41	Locally Assessed Property			
42	Land Right-of-Way Damages, etc.			
43	Other			
	DEFERRED DEBITS			
44	Unamortized Debt Expense	181		
45	Extraordinary Property Losses	182.1		
46	Unrecovered Plant & Regulatory Study Costs	182.2		
47	Preliminary Survey and Investigation Charges	183.1& 2		
48	Clearing Accounts	184		
49	Temporary Facilities	185		
50	Miscellaneous Deferred Debits	186		
51	Deferred Losses from Disposition of Utility Plant	187		
52	Research, Development, and Demonstration	188		
53	Unamortized Loss on Reacquired Debt	189		
54	Accumulated Deferred Income Taxes	190		
55	Unrecovered Purchased Gas Costs	191		
	PROPRIETARY CAPITAL			
56	Capital Stock Subscribed	202, 205		
57	Stock Liability for Conversion	203, 206		
58	Premium on Capital Stock	207		
59	Other Paid-in Capital	208-211		
60	Installments Received on Capital Stock	212		
61	(Less) Discount on Capital Stock	213		
62	(Less) Capital Stock Expense	214		
63	Retained Earnings	215-216		
64	Unappropriated Undistributed Subsidiary Earnings	216.1		
65	(Less) Reaquired Capital Stock	217		
	LONG-TERM DEBT			
66	Unamortized Premium on Long-Term Debt	225		
67	(Less) Unamortized Discount on Long-Term Debt	226		

ADDITIONAL BALANCE SHEET INFORMATION (Continued)

	Title of Account	Reference or Page Number	Balance at Beginning of Year	Balance at End of Year
	OTHER NONCURRENT LIABILITIES			
68	Obligations Under Capital Leases - Noncurrent	227		
69	Accumulated Provision for Property Insurance	228.1		
70	Accumulated Provision for Injuries and Damages	228.2		
71	Accumulated Provision for Pensions and Benefits	228.3		
72	Accumulated Miscellaneous Operating Provisions	228.4		
73	Accumulated Provision for Rate Refunds	229		
	CURRENT AND ACCRUED LIABILITIES			
74	Notes Payable	231		
75	Accounts Payable	232		
76	Notes Payable to Associated Companies	233		
77	Accounts Payable to Associated Companies	234		
78	Customer Deposits	235		
79	Taxes Accrued	236		
80	Interest Accrued	237		
81	Dividends Declared	238		
82	Matured Long-Term Debt	239		
83	Matured Interest	240		
84	Tax Collections Payable	241		
85	Miscellaneous Current and Accrued Liabilities	242		
86	Obligations Under Capital Leases - Current	243		
	DEFERRED CREDITS			
87	Customer Advances for Construction	252		
88	Accumulated Deferred Investment Tax Credits	255		
89	Deferred Gains from Disposition of Utility Plant	256		
90	Other Deferred Credits	253		
91	Unamortized Gain on Reacquired Debt	257		
92	Accumulated Deferred Income Taxes	281-283		

MILEAGE BY TAX CODE AREA

All information must be reported by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

County (List in alpha order.)	Tax Code Area Number (List in numerical order within county.) (One total per code area per county) ¹	Description of Property	Pipeline Mileage - Report by Pipe size (Carry to two decimal places.)

¹ Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

PROPERTY NOT APPORTIONED (SITUS)

All information must be reported by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

County	Tax Code Area Number	Description of Property	Undepreciated Investment ¹ (Round to the nearest dollar.)

¹Report undepreciated investment in situs property including microwaves and/or radio relay stations.

IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value

SYSTEM DECLARATION OF LEASED PROPERTY NONCAPITALIZED LEASES

(Furnish copies of all leases.)

Location of Property	Leased From	Description of Property	Year Built	Original Cost (New)	Rental Expense